ORDINANCE NO. 2015-04

Amend the Personnel Ordinance to create HR0685, Uniform, Safety Shoes and Safety Eye Protection Allowance Policy

Executive Summary

The safety and professional appearance of employees is a priority of Jefferson County. Therefore, employees may be directed to wear specific uniforms, safety shoes, and/or safety glasses or other eye protective equipment to ensure the employee's well-being. Over the years, employees have been provided different levels of reimbursement for uniforms and/or safety equipment, including not receiving any reimbursements. These practices have continued, following language from labor union contracts that no longer exist. In an attempt to provide fairness and equity among all employees required to wear specific uniforms or safety equipment for their positions, the Human Resources Committee recommends creating a uniform policy for all non-sworn employees.

WHEREAS, Jefferson County has provided clothing, uniform and safety equipment reimbursement allowances inconsistently among departments since January 2011, and

WHEREAS, the Human Resources Committee recommends providing benefits that are fair and equal among all employees.

NOW, THEREFORE, BE IT RESOLVED that the Human Resources Committee supports and recommends the creation of Section HR0685, Uniform, Safety Shoes and Safety Eye Protection Allowance Policy

THE COUNTY BOARD OF SUPERVISORS OF JEFFERSON COUNTY DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Section HR0685, Uniform, Safety Shoes and Safety Eye Protection Allowance Policy is created as follows:

HR0685 UNIFORM, SAFETY SHOES AND SAFETY EYE PROTECTION ALLOWANCE POLICY

- A. The safety and professional appearance of employees is a priority of Jefferson County. Therefore, employees may be directed to wear specific uniforms, safety shoes, and/or safety glasses or other eye protective equipment to ensure the employee's well-being. The County shall provide a combined maximum allowance of \$150.00 annually for *required* uniform and safety shoes/boots to all non-sworn employees.
 - 1. <u>Uniforms</u>. Employees who wear uniforms that are specifically required for their position (i.e. Sheriff's Office Cooks, Communication Operators) are eligible to receive up to a \$150.00 allowance annually, reduced by any allowance previously received for safety shoes/boots in the same year.
 - 2. <u>Safety Shoes/boots.</u> Employees who wear safety shoes or boots that are specifically required for their position are eligible to receive up to a \$150.00 allowance annually, reduced by any allowance previously received for

- uniforms in the same year.
- 3. <u>Safety Glasses/Eye Protective Equipment.</u> Jefferson County shall provide necessary eye protective equipment for employees required to wear such equipment for their position and as directed by the County. Employees who also regularly wear prescription eyeglasses have the option to wear provided eye protective equipment or to have prescription glasses fitted with safety lenses and side shields that provide optimal safety protection. The employee shall be responsible for any necessary eye examinations and frames and shall also furnish the County with a prescription for the lenses. The County shall furnish the safety lenses and side shields from such sources as the County may choose. Employees are eligible for safety glasses/eye protective equipment allowance biannually, unless there is a documented prescription change or work-related damage to the eyewear and approved by the department head.
- B. Per IRS guidelines, uniforms, safety shoes/boots and safety glasses/eye protective equipment provided by the employer or provided through an allowance to the employee, are excludable from taxable wages of the employee if they are specifically required as a condition of employment and are not worn or adaptable for general use. For reimbursements meeting these requirements to be excludable from the taxable wages of the employee, the employee must submit the original receipt for reimbursement which identifies purchases as approved by their respective department head as being specifically required as a condition of employment and not worn or adaptable for general use. Allowances will not be reimbursed to the employee documentation without proper of the approved purchase. Proper documentation/receipts shall be submitted within 30 days of purchase of the uniforms/safety equipment.

Section 2. This ordinance shall be effective after passage and publication as provided by law.

Fiscal Note: Based on history of uniform and/or safety equipment allowance, it is not expected that reimbursements will exceed \$17,000 annually. Sufficient funds are budgeted in 2015.

Adopted by the Jefferson County Board of Supervisors this 12th day of May 2015.

	s/Jim Schroeder Jim Schroeder Chair		
ATTEST:			
s/Barbara A. Frank Barbara A. Frank, County Clerk			

Ayes:	Voice Vote	Noes	Abstain	Absent	Vacant

Requested by Human Resources Committee

05-12-15

Terri M. Palm, Brian Lamers, Blair Ward: 04-17-15

APPROVED: Administrator: BW; Corp. Counsel: JBW; Finance Director: BL